

SENATE BILL 816

By Gresham

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 1, relative to sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(6)(B), is amended by
adding the following language to the end of the subdivision:

Notwithstanding any provision of law to the contrary, for public and private kindergarten through grade twelve (K-12) schools, charitable entities whose primary purpose is fundraising in support of a public or private kindergarten through grade twelve (K-12) schools and churches, "business" does not include any sales or use tax of tangible personal property of any type sold directly to consumers by any such schools, entities or churches; provided, that the sales do not exceed one hundred thousand dollars (\$100,000) per calendar year.

SECTION 2. This act shall take effect July 1, 2009, the public welfare requiring it.